

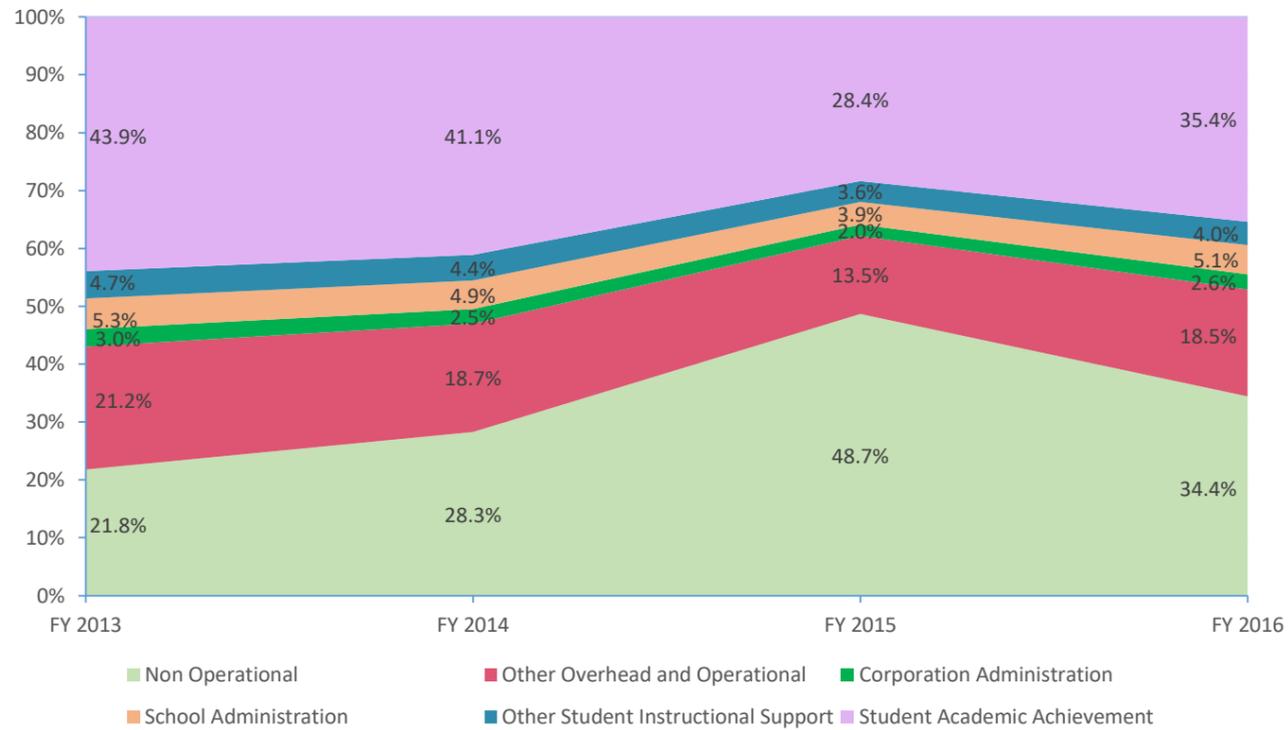
School Corporation Expenditures by Account
Biannual Financial Report Data
Whitko Community School Corp (4455)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,575,610	43.9%	\$10,761,740	52.2%	\$8,308,312	43.9%	\$8,455,957	41.1%	\$7,558,553	28.4%	\$7,112,974	35.4%
Student Instructional Support	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,893,407	10.0%	\$1,929,160	9.4%	\$2,003,647	7.5%	\$1,827,119	9.1%
Total	\$10,256,249	52.5%	\$12,650,194	61.3%	\$10,201,719	53.9%	\$10,385,117	50.5%	\$9,562,200	35.9%	\$8,940,093	44.5%

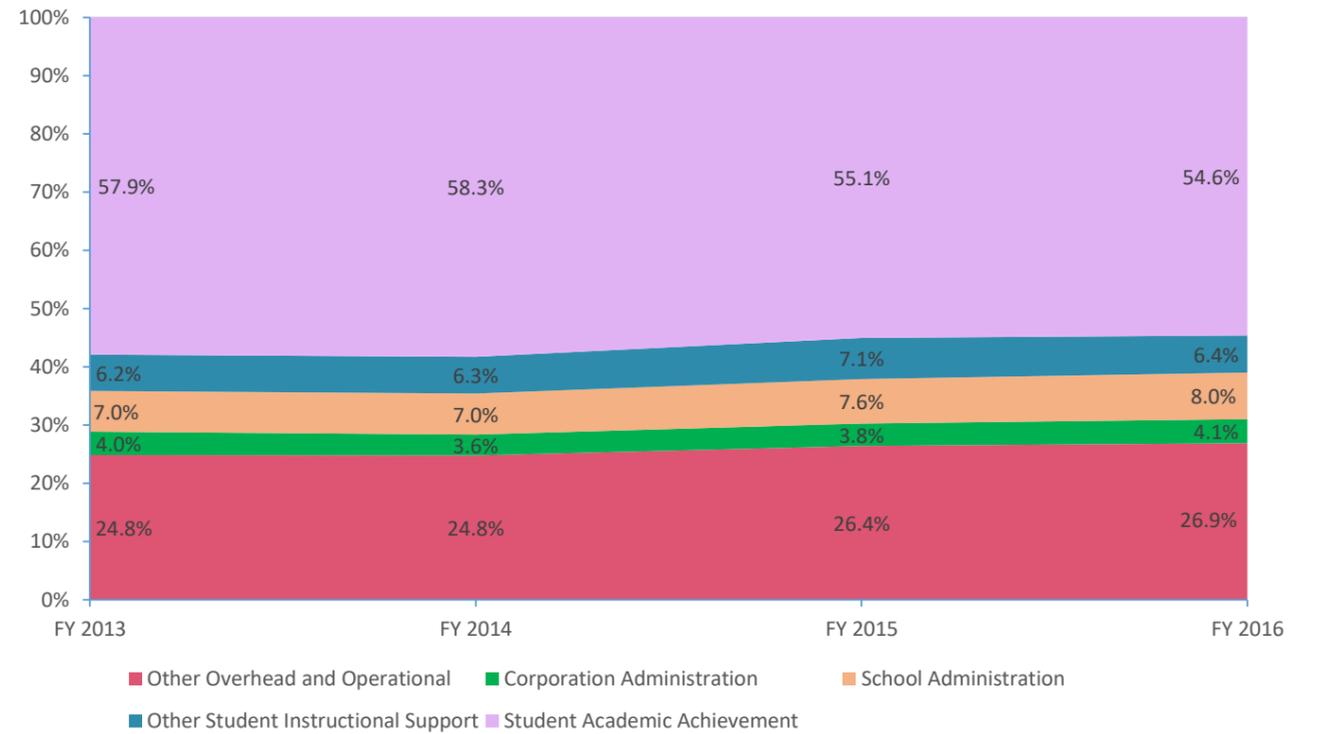
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,095,944	21.0%	\$4,002,388	19.4%	\$4,591,946	24.3%	\$4,368,101	21.2%	\$4,119,088	15.5%	\$4,240,080	21.1%
Non Operational	\$5,198,472	26.6%	\$3,977,951	19.3%	\$4,122,721	21.8%	\$5,817,771	28.3%	\$12,974,368	48.7%	\$6,919,481	34.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,294,416	47.5%	\$7,980,339	38.7%	\$8,714,667	46.1%	\$10,185,871	49.5%	\$17,093,456	64.1%	\$11,159,560	55.5%

Grand Total	\$19,550,665	\$20,630,533	\$18,916,387	\$20,570,989	\$26,655,655	\$20,099,653
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Whitko Community School Corp (4455)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$20,738	\$0	\$285,485	\$238,078	1048.0%	NA	-16.6%
11100	Regular Programs	Elementary	\$1,959,897	\$3,533,116	\$2,178,824	\$2,126,965	8.5%	-39.8%	-2.4%
11200	Regular Programs	Middle/Junior High	\$1,371,274	\$2,448,861	\$1,112,947	\$1,076,756	-21.5%	-56.0%	-3.3%
11300	Regular Programs	High School	\$1,431,920	\$2,474,567	\$1,540,526	\$1,557,131	8.7%	-37.1%	1.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$13,624	\$56,411	\$61,141	\$69,035	406.7%	22.4%	12.9%
11410	Regular Programs	Vocational Education - Agriculture A	\$29,744	\$62,340	\$53,507	\$59,669	100.6%	-4.3%	11.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$40,951	\$45,272	\$42,312	\$79,329	93.7%	75.2%	87.5%
11470	Regular Programs	Vocational Education - Business Education	\$52,958	\$80,781	\$28,968	\$37,006	-30.1%	-54.2%	27.7%
11510	Regular Programs	Vocational Education - Cooperative Education	\$28,976	\$53,958	\$24,667	\$22,752	-21.5%	-57.8%	-7.8%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$723	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$15,836	\$30,330	\$24,024	\$43,956	177.6%	44.9%	83.0%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$750	\$277	\$1,507	\$731	-2.6%	164.0%	-51.5%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$12,591	\$23,241	\$30,328	\$31,650	151.4%	36.2%	4.4%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$482	\$0	\$0	\$0	-100.0%	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$1,200	\$1,288	\$10,812	\$12,431	935.9%	865.2%	15.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$8,285	\$10,537	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$642,555	\$1,024,738	\$1,031,653	\$906,865	41.1%	-11.5%	-12.1%
12810	Special Programs	Special Education Preschool	\$47,724	\$72,863	\$83,861	\$65,567	37.4%	-10.0%	-21.8%
12900	Special Programs	Other Special Programs	\$58,765	\$54,609	\$53,428	\$65,635	11.7%	20.2%	22.8%
14100	Summer School Programs	Elementary	\$1,987	\$19,517	\$22,232	\$294	-85.2%	-98.5%	-98.7%
14200	Summer School Programs	Middle/Junior High School	\$8,817	\$10,828	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$31,783	\$45,504	\$31,714	\$30,979	-2.5%	-31.9%	-2.3%
16100	Remediation	Remediation Testing	\$22,513	\$23,306	\$25,409	\$23,082	2.5%	-1.0%	-9.2%
16200	Remediation	Preventive Remediation	\$14,013	\$17,337	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$3,665	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$23,620	\$41,278	\$59,680	\$15,006	-36.5%	-63.6%	-74.9%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$0	\$0	\$111,626	\$111,703	NA	NA	0.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$14,796	\$16,171	\$14,458	\$0	-100.0%	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$167,633	\$128,641	\$167,669	\$133,862	-20.1%	4.1%	-20.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$3,721	\$0	NA	NA	-100.0%
22220	Instruction	Library/Media Services - School Library	\$85,238	\$159,918	\$131,377	\$104,109	22.1%	-34.9%	-20.8%
22230	Instruction	Library/Media Services - Audiovisual	\$10,467	\$8,456	\$8,558	\$7,925	-24.3%	-6.3%	-7.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$33,688	\$30,603	\$8,948	\$9,566	-71.6%	-68.7%	6.9%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$79,752	\$97,469	NA	NA	22.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$7,636	\$7,968	NA	NA	4.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$235,080	\$286,995	\$265,168	\$0	-100.0%	-100.0%	-100.0%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$56,617	\$177,455	NA	NA	213.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$2,240	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$352,514	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,747,043	\$10,761,740	\$7,558,553	\$7,112,974	5.4%	-33.9%	-5.9%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$120	\$0	\$2,890	\$4,500	3642.8%	NA	55.7%
21140	Students	Attend. & Social Work Serv. - Pupil Accounting	\$2,258	\$2,826	\$9,078	\$7,954	252.3%	181.4%	-12.4%
21220	Students	Guidance Services - Counseling Services	\$262,249	\$426,708	\$458,803	\$347,882	32.7%	-18.5%	-24.2%
21240	Students	Guidance Services - Information Services	\$7,583	\$6,500	\$0	\$0	-100.0%	-100.0%	NA
21290	Students	Guidance Services - Other Guidance Services	(\$4,790)	\$0	\$45,546	\$36,928	871.0%	NA	-18.9%
21340	Students	Health Services - Nurse Services	\$62,828	\$97,535	\$131,381	\$132,117	110.3%	35.5%	0.6%
21390	Students	Health Services - Other Health Services	\$21,271	\$39,222	\$1,316	(\$717)	-103.4%	-101.8%	-154.5%
21420	Students	Psychological Services - Psychological Testing	\$49,241	\$63,873	\$61,104	\$57,291	16.3%	-10.3%	-6.2%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$74,159	\$98,420	\$133,624	\$108,871	46.8%	10.6%	-18.5%
21810	Students	Special Ed. Administration - Service Area Direction	\$103,145	\$164,984	\$118,286	\$114,940	11.4%	-30.3%	-2.8%
24100	School Administration	Office of The Principal	\$700,351	\$988,386	\$1,041,619	\$1,017,353	45.3%	2.9%	-2.3%
Student Instructional Support Total			\$1,278,416	\$1,888,454	\$2,003,647	\$1,827,119	42.9%	-3.2%	-8.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Whitko Community School Corp (4455)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,150	\$13,697	\$10,892	\$11,135	-0.1%	-18.7%	2.2%
23150	General Administration	Board of Education - Legal Services	\$0	\$1,615	\$1,007	\$7	NA	-99.6%	-99.3%
23160	General Administration	Board of Education - Promotion Expenses	\$1,347	\$1,698	(\$224)	\$32,586	2318.8%	1819.1%	14646.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$15,579	\$10,529	\$11,486	\$8,597	-44.8%	-18.3%	-25.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$283,614	\$336,521	\$343,682	\$334,231	17.8%	-0.7%	-2.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$21,435	\$6,889	NA	NA	-67.9%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$30,093	\$24,301	\$32,992	\$30,406	1.0%	25.1%	-7.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$69,283	\$83,409	\$87,978	\$87,446	26.2%	4.8%	-0.6%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$478	\$2,310	\$468	\$1,008	110.8%	-56.4%	115.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$3,092	\$7,152	\$7,452	\$5,520	78.5%	-22.8%	-25.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$756	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$4,200	\$4,200	\$4,550	\$4,742	12.9%	12.9%	4.2%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$365	\$0	\$0	NA	-100.0%	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$376	\$1,023	\$393	\$1,108	194.8%	8.3%	181.9%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$48,983	\$87,229	\$61,537	\$6,841	-86.0%	-92.2%	-88.9%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,195,702	\$1,435,830	\$1,355,728	\$1,469,332	22.9%	2.3%	8.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$2,686	\$9,051	\$2,890	\$9,149	240.6%	1.1%	216.5%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$267,819	\$423,121	\$511,928	\$327,724	22.4%	-22.5%	-36.0%
26499	Category not Specified	Other - 2007 Account Code	\$24,802	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$1,498	\$0	NA	NA	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$115,289	\$88,242	\$91,299	\$111,671	-3.1%	26.6%	22.3%
27010	Student Transportation	Service Area Direction	\$11,409	\$15,491	\$29,827	\$38,064	233.6%	145.7%	27.6%
27100	Student Transportation	Vehicle Operation	\$331,425	\$394,878	\$395,562	\$402,272	21.4%	1.9%	1.7%
27200	Student Transportation	Monitoring Services	\$2,034	\$2,642	\$1,333	\$2,240	10.1%	-15.2%	68.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$283,084	\$345,615	\$390,479	\$343,129	21.2%	-0.7%	-12.1%
27400	Student Transportation	Purchase of School Buses	\$221,103	\$0	\$0	\$298,399	35.0%	NA	NA
27500	Student Transportation	Insurance on Buses	\$44,825	\$28,626	\$32,069	\$0	-100.0%	-100.0%	-100.0%
27700	Student Transportation	Contracted Transportation Services	\$0	\$0	\$4,324	\$0	NA	NA	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$7,255	\$4,940	\$8,533	\$6,918	-4.6%	40.0%	-18.9%
31100	Food Services Operations	Service Area Direction	\$95,066	\$124,954	\$110,215	\$107,448	13.0%	-14.0%	-2.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$212,302	\$227,388	\$262,417	\$251,300	18.4%	10.5%	-4.2%
31400	Food Services Operations	Food Purchases	\$310,330	\$325,995	\$330,129	\$328,463	5.8%	0.8%	-0.5%
31900	Food Services Operations	Other Food Services	\$848	\$1,566	\$7,208	\$12,699	1397.2%	711.0%	76.2%
Overhead and Operational Total			\$3,594,175	\$4,002,388	\$4,119,088	\$4,240,080	18.0%	5.9%	2.9%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$9,603	\$0	\$0	\$0	-100.0%	NA	NA
33300	Category not Specified	Civic Services	\$0	\$0	\$1,630	\$0	NA	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$131,476	\$202,897	\$200,514	\$199,739	51.9%	-1.6%	-0.4%
33910	Other Community Services	High School Band Uniforms	\$0	\$35	\$2,528	\$79	NA	126.5%	-96.9%
33950	Other Community Services	Step Ahead	\$743	\$1,782	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$172,998	\$28,692	\$1,460,328	\$9,951	-94.2%	-65.3%	-99.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,308,584	\$734,285	\$7,793,723	\$2,637,465	14.2%	259.2%	-66.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$495,669	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$3,846	\$3,175	\$0	\$0	-100.0%	-100.0%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$48,274	\$23,557	\$65,911	\$204,980	324.6%	770.2%	211.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$383,332	\$314,177	\$342,413	\$404,403	5.5%	28.7%	18.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$11,734	\$39,712	\$0	\$51,464	338.6%	29.6%	NA
51100	Principal on Debt	Bonds	\$95,269	\$95,269	\$283,435	\$70,580	-25.9%	-25.9%	-75.1%
52200	Interest on Debt	Temporary Loans	\$71,788	\$95,119	\$5,286	\$0	-100.0%	-100.0%	-100.0%
53100	Lease Rental	Buildings-Principal	\$1,338,255	\$2,439,151	\$2,818,500	\$3,340,570	149.6%	37.0%	18.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$83,000	\$0	\$0	\$0	-100.0%	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Whitko Community School Corp (4455)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change						
					2006 to 2016	2009 to 2016	2015 to 2016				
60700 Category not Specified Scholarships	\$100	\$100	\$100	\$250	150.0%	150.0%	150.0%				
Non Operational Total					\$5,154,673	\$3,977,951	\$12,974,368	\$6,919,481	34.2%	73.9%	-46.7%
Prorated by Fund											
26491 - SAA NA	PERF - 2007 Account Code	\$28,114	\$0	\$0	\$0	NA	NA	NA			
26491 - SIS NA	PERF - 2007 Account Code	\$7,098	\$0	\$0	\$0	NA	NA	NA			
26491 - O&O NA	PERF - 2007 Account Code	\$17,541	\$0	\$0	\$0	NA	NA	NA			
26491 - NO NA	PERF - 2007 Account Code	\$682	\$0	\$0	\$0	NA	NA	NA			
26492 - SAA NA	Social Security - 2007 Account Code	\$431,206	\$0	\$0	\$0	NA	NA	NA			
26492 - SIS NA	Social Security - 2007 Account Code	\$92,414	\$0	\$0	\$0	NA	NA	NA			
26492 - O&O NA	Social Security - 2007 Account Code	\$119,918	\$0	\$0	\$0	NA	NA	NA			
26492 - NO NA	Social Security - 2007 Account Code	\$10,695	\$0	\$0	\$0	NA	NA	NA			
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$22,492	\$0	\$0	\$0	NA	NA	NA			
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$4,268	\$0	\$0	\$0	NA	NA	NA			
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$17,250	\$0	\$0	\$0	NA	NA	NA			
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$553	\$0	\$0	\$0	NA	NA	NA			
26494 - SAA NA	Group Insurance - 2007 Account Code	\$1,258,594	\$0	\$0	\$0	NA	NA	NA			
26494 - SIS NA	Group Insurance - 2007 Account Code	\$296,598	\$0	\$0	\$0	NA	NA	NA			
26494 - O&O NA	Group Insurance - 2007 Account Code	\$345,616	\$0	\$0	\$0	NA	NA	NA			
26494 - NO NA	Group Insurance - 2007 Account Code	\$31,642	\$0	\$0	\$0	NA	NA	NA			
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$9,291	\$0	\$0	\$0	NA	NA	NA			
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$1,844	\$0	\$0	\$0	NA	NA	NA			
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$1,444	\$0	\$0	\$0	NA	NA	NA			
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$227	\$0	\$0	\$0	NA	NA	NA			
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$78,870	\$0	\$0	\$0	NA	NA	NA			
Prorated by Fund Total					\$2,776,359	\$0	\$0	\$0	NA	NA	NA